

ARIZONA STATE BOARD OF ACCOUNTANCY
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November 13, 2007 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the October 15, 2007 Board Meeting
- b. Approval of the Executive Session Minutes from the October 15, 2007 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations
- d. Request to close office on December 14, 2007 for staff holiday party
- e. Board acknowledgment of the upcoming issuance of the 15,000th Certificate

6. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Update of National Association of State Boards of Accountancy's Annual Meeting

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-13 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2008.012
The Tax Practice Committee recommended that the Board open an investigation file.
- b. File No. 2008.016
The Tax Practice Committee recommended that the Board open an investigation file.
- c. File No. 2008.020
The Tax Practice Committee recommended that the Board file a Complaint for Notice of Hearing for failure to respond and cooperate with the investigation.

8. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2007.015
The Tax Practice Committee recommended that the Board offer a Decision

and Order (By Consent).

- b. File No. 2007.078

The Tax Practice Committee recommended that the Board close the file.

9. Response to offered Decision & Order (By Consent)

- a. File No. 2007.114

10. Assistant Attorneys General Reports

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: File Nos. 2006.087 & 2006.088; DeGroote, Kevin, Rollin Stark and Matthew W. Brunner

11. Initial Analysis

Board to review self disclosure registration renewal form from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.

12. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2008.024

13. Review Complaint & Peer Review Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any of the following items pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law and may vote to go into Executive Session on agenda item 15(a) pursuant to A.R.S. § 38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys in pending or contemplated litigation.

14. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

15. Items for Board Review, Discussion and Legal Action

- a. Re-consideration of Prior Board Action to file Notice of Hearing

Board to determine status of compliance with Orders and may take action if found to be non-compliant.

- i. File Nos. 2006.087 & 2006.088; DeGroote, Kevin

- b. Request for CPE pre-approval

- i. File Nos. 2006.087 & 2006.088; DeGroote, Kevin

- c. Termination of Decision & Orders (By Consent)
Board to determine if the requirements of Decision & Orders (By Consent) have been met.
 - i. File No. 2002.074; Stern, Jeffrey L.
- d. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. CPA Exam Review Board Management Letter for 2006 CPA Examination Year
 - ii. Diagnostic report for CPA Examination Candidates
 - iii. Communication Officer
 - iv. Draft letter discussing issues and concerns involving the Board communications and interactions with NASBA, including the level of NASBA's cooperation in meeting the Board's purposes
- e. Issues from and regarding the American Institute of Certified Public Accountants (AICPA)
Board to review documents and correspondence from AICPA, receive an update from Board staff, and may take action on the following:
 - i. Improving the Uniform CPA Examination
- f. Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-721
Maren D. Anderson
Jeff Chirico
Isaac Morgan
Erin Riley Olson
Nevil Shah
Rollin L. Stark
- g. Application for Certification by Reciprocity Based on Substantial Equivalency, Deferral by Certification Committee - A.R.S. § 32-726(B)
Matthew W. Brunner – Wisconsin
Alfred C. Watts – New Mexico
- h. Application for Certification by Reciprocity Based on Substantial Equivalency, Deferral by Certification Committee - A.R.S. § 32-726(F)
Donald A. Reeves, Jr. – Colorado
- i. Application for the Uniform CPA Exam, Denial by Certification Committee - A.R.S. § 32-723
Mel Lee Williams, Jr.
- j. Request for NTS Extension on Uniform CPA Exam
Gina Foroughi

- k. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Edward C. Bunker 2192-E
Sara A. Dotson 8554-E
Susan K. James 4156-E
Christine Marie Lay 5596-E
- l. Request for a CPE Extension
Louis Friedman 611-E
- m. Request for Inactive Status – A.R.S. § 32-730
David Price Allen 2436-E
Antonella Dekort 13213-R
- n. Application for Reinstatement – A.R.S. § 32-748:
Sharon E. Witherspoon 2947-E
- o. Recommendations from the Mobility Task Force
Board to receive an update on the Task Force work and may vote to take action on the Task Force's recommendations requiring changes to the Board's statutes and rules to adopt mobility and sponsorship of any legislation to achieve the changes.
- p. Recommendations of CPE Committee
The Board may vote to take action on the Committee's recommendations including voting to open a rulemaking docket.
 - i. Regarding rule change to allow CPE for Peer Review, A/A & Tax Committee Members
 - ii. Regarding the Implementation Date for the rule change to R4-1-453
- q. Certification Committee Recommendation Regarding Appointment of a New Member
Jeanette C. (Carolina) Apostol CPA 14094-E
- r. Board Letters sent by Staff
Board to review and discuss the contents of letters and communications sent by staff on the Board's behalf.
- s. Proposed Statutory Changes
 - i. Board to review and discuss proposed statutory changes to A.R.S. §§ 32-703(B)(3), 32-721, 32-730(I) and (K) and 32-742(C)
 - ii. Board to review and discuss proposed session law regarding terms of Board members
- t. Certification by Reciprocity by Substantial Equivalent - A.R.S. 32-724 & 32-726
Board to review the Board approved list of substantially equivalent states and the certification requirements of non-approved states to determine whether or not to amend the list of approved states.

- u. Consumer Request for access to Licensee Address and Telephone Numbers on Agency Website

16. Consent Agenda (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:

- a. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

Meyers Business Consulting PLLC
Partner: Daniel J. Meyers 4157-E

Frank A. DeBenedetti CPA PLLC
Partner: Frank A. DeBenedetti 10833-E

Steven A. Kaiblinger CPA PLLC
Partner: Steven A. Kaiblinger 8024-E

Sharp CPA PLLC
Partner: Jay D. Sharp 9215-R

Schneider, Haney, Brengi & Jordan PLLC
Partners: Stacy A. Schneider 4598-E
Martha D. Haney 3754-E
Judy Brengi 5750-E
Cathy Jordan 3010-E

Dodge LLC
Partner: Rachel Dodge 8782-R

- b. Recommended for Firm Name Change:

Primestar Financial Services PLC
MJA Financial Services PLC 2856-L
Partners: Michael Koning 10171-R
Jeff Thiede 12520-E

M.A.X. Services LLC
Maxwell Accounting
& Executive Services LLC 2607-L
Partner: Denise D. Maxwell 12822-E

C. Wesley Addison PC
Addison & Gadea PC 2149-C
Partner: Charles Wesley Addison 3189-E

R. Erickson PC
Erickson PC 414-C
Partner: Robert J. Erickson 2873-E

James L. Privee CPA PC
Privee & Company Ltd 900-C
Partner: James L. Privee 2011-R

Schumann, Adriano & Company PC
Merlin Schumann & Company PC 2350-C
Partners: Merlin J. Schumann 1746-R
Charles M. Adriano 5589-E
Scott R. Gastineau 11119-E

- c. Recommended for Cancellation of Certificate per registrant's request not to renew:

Nadine R. Coffin 3822-E
Ronald D. Eischer 12707-R
Christopher D. Hunt 14296-R
John James Kearney 3316-E
Leslie Catherine Morton 8963-E
Robert K. Smith 12288-R
Larry Alan Wiggs 1856-E

Benjamin Matthew Coleman 13100-R
Zane Greene 841-E
Robyn L. Ichilov 9545-R
Edith Hopkins Madson 13434-R
Ardis R. Ribail 13578-R
Barbara Esther Streusand 4082-R

- d. Recommended for Reissuance of Certificate because of Name Change:

Nicole Blankenbaker (Teree Simpson) 12601-E
Lauri T. McAuliffe (Kuhl) 14605-E
Kimberly S. Lovell (Jepson) 10244-R

Tammy F. Humiecki (M. Farrell) 11787-E

- e. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
Kristin English 13027-E Richard E. Potter 7310-E

- f. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Emily Abbott

Della Stuart

Mona L. Chahal

Shannon Titch

Cindy S. Clinco

Louise P. Courtney

Joseph Crockett

Adam M. Fanello

Ryan K. Hall

John S. Hoover

Karl W. Keck

Charles Kilpatrick

Kate Krenke

Melissa Charline Lawless

Wayne N. Layton

Fei Lin

Janette Lynn Wallin

Tatiana Pekina

Jason D. Schiessler

Jialin Weng

Patrick J. Smith

- g. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Katie L. VanderMolen – Michigan

Michael D. Foster – Michigan

Shawn Michelle Macklin – California

Steven L. Morrow – Oregon

J. Darlene Rorabaugh – Georgia

Douglas P. Van Meter – Oklahoma

- h. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Theresa Hartke Anderson – Nevada

Shukkam Cheng - New York

Nicole L. Rowland - Utah

- i. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Tara L. Alix

Guy Charles Bowman

Rogelio Manuel Cervantes

Brandon Glen Curtis

Preeti Dharmarajan

Matthew H. Dodson

Jared Alan Eutsler

Karina E. Felix Marquez

Sasha Marie Fernandez

Sharon Fixman Bricker

Elena Yurjevna Gerasimovich

Valerie Alyssa Helms

Xiaohui Jiao	William David Krause
Josh Lloyd Kunde	Stephanie Marie Lewis
Xiaomei Liang	Jane M. Lisi
Irina Z. McMahon	Beth Melissa Machtolf
Rajani Radhakrishnan Nair	Suddhida Ubolfu Omeara
Jason Cortez Phillips	Benjamin Richard Podraza
Charlene Joanna Ruiz	Dilia Rebecca Sanchez
Elise Walz Shurtliff	Rebecca Megan Tomko
Sarah Anne Toppin	Lacy J. S. Van Hill
Matthew James Van Wallene	Julia Maureen Welsh

j. Approval of Candidates who have passed the Uniform CPA Examination:

William Ashcroft Aaron	Kristen Alber
Heather M. Argenio	Erin Kimberly Barry
Matthew Justin Bingham	Aaron D. Blau
Nathan Jeremy Bolt	Rachel Marie Bosworth
Jeffrey R. Brimhall	Matthew Ray Brody
Amanda Nicole Brown	Jerome Bruggeman
Jacqueline Ann Bruhn	Ashley Ann Chard
Vivek Chaturvedi	Joshua L. Cline
Anthony Christopher Combs	Randena Port Darpli
Elizabeth Mary Davis	Danica Djordjeovich
Eugenio Armando Fontes	Kirstin Ann Gardner
Mary Kathleen Gilbaugh	Robert James Griffiths
Blaine Cox Harmon	Jarom Craig Huff
John Michael Hundman	Sabrina Soyoung Hur
Jennifer Lyn Husemann	Katie Lorena Jackson
Jamie Allen Jarman	Mark Grayson Kappelman
Gregory James Karnos	Richard Colin Keyt
Allan Conrad Klose	David J. Kravec
Katherine D. Krueger	Maheen Kukaswadia
Kelly Deannine Langdon	Shen Lew

Jennifer Kathryn Little	Mark Tyler Lovstrom
Shelby Linn MacDonald	Jason Carl Mackey
Michelle Lynn Mallory	David William McCarthy
Josh Alan McClure	Roberta Lynne McCue
Michael D. McKay	Isaac Benjamin Morgan
Scott G. Moushon	Erin Riley Olson
Anne Marie Ortiz	Brandt Richard Palmer
Denise Rayas	Chantal L. Regan
William Earl Rogers Jr.	Adam Robert Rutherford
Laura Jean Sadauskas	Kristin Marie Schulke
Elizabeth N. Shlapack	Jasjeet Pal Singh
Della Marie Stuart	Jason Patrick Tincher
Shannon Marie Titch	Sujinan Wangwiwadth
Eric Jason Whitfield	Katherine Nicole Wieck

- k. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

BAILEY, BLUM CPA'S, PLLC 2705-L	CALDWELL, GEOFFREY, CPA, PC 436-C
CHAFFEE TRAASDAHL & CO 2477-C	DELGADO, SAM CPA 5895-S
H & M ACCOUNTING LLC 2538-L	JAFFA SIMMONS PLLC 2715-L
MILLINER, CHARLES E 4238-S	SIEGLER & SIEGLER CPA'S PC 1054-C
STERN, MONICA J., CPA, PLLC 2088-L	STUDINGER & LEITNER, CPA'S, PC 1141-C

- 17. Summary of Current Events**
- 18. Discussion of Items to be placed on future meeting agenda**
- 19. Adjournment**